Supreme Court, U.S.
FILED

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OFFICE OF THE CLERK

No. _____

In The
SUPREME COURT OF THE UNITED STATES

Cathy J. O'Connor,
Plaintiff-Appellant-Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent-Appellee-Respondent.

ON PETITION FOR WRIT OF CERTIORARI TO
UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

ORIGINAL PETITION FOR WRIT OF CERTIORARI

CATHY J. O'CONNOR
626 PROSPECTOR TRAIL
BOZEMAN [NEAR 59718]
MONTANA

Questions Presented

Due Process—No Evidence, No Pleadings

1. Does IRC § 7459(d) allow "no-evidence-required" judgments?

STATUTORY CHALLENGE

2. If so, does IRC § 7459(d) violate Due Process?

Due Process—Tax Court Rules

3. Is Respondent's TCR 121 motion timely?

Equal Protection—Tax Court Rules

4. Do TCRs 54 and 121 restrict petitioners only?

Due Process—Ethics, Sanctions

5. Should GERBER and PANUTHOS have self-recused? If so, is *Liljeberg* satisfied?

6. How do the Tax Court and the 9th Circuit avoid paying O'Connor penalties per § 6673?

Parties

The parties to the court of appeals judgment sought to be reviewed are the following:

Case No. 05-70536

Appellant
Cathy J. O'Connor

Appellee
COMMISSIONER OF INTERNAL REVENUE
(thus SECRETARY OF THE TREASURY ("Secretary"),
and UNITED STATES OF AMERICA)

EILEEN J. O'CONNOR, Assistant AG
KENNETH L. GREENE, DOJ
MICHELLE B. O'CONNOR, DOJ (sole signatory)

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Order *what?!* The Tax Court to *follow* their own Rules? to afford *Due Process?* You're joking, right? 3
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Citations to decisions below

None.

Jurisdiction

(i) Date Judgment Entered
17 January 2006 [+90: 17 April 2006]

(ii) Rehearing, Extension None

(iii) Rule 12.5 Cross-appeal N/A

(iv) Statutes, Jurisdiction
Review by certiorari of decision by court of appeals, 28 U.S.C. §§ 1254(1), 2101(c).

(v) Regarding notice of statutory challenge, Rule 29.4(b)
O'Connor challenged IRC § 7459(d) on appeal, where it first came up, and DOJ received a copy of that Brief/ Notice. Therefore, "28 U.S.C. § 2403(a) may apply;" the initial filing of this petition is served on the Solicitor General; and no other formal notice, outside the normal course of litigation, has been issued.

Non-Argument Calendar Preferred

Oral argument is not expected to aid in the resolution of these issues.